

OFFICE OF AUDITOR OF ACCOUNTS AND
DEPARTMENT OF HEALTH AND SOCIAL SERVICES
STATE OF DELAWARE

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES
PATIENTS' TRUST FUNDS

June 30, 2007

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Certified Public Accountants

**INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES**

The Honorable R. Thomas Wagner, Jr., CFE, CGFM, CICA
Auditor of Accounts
Townsend Building – Suite 1
401 Federal Street
Dover, Delaware 19901

The Honorable Vincent P. Meconi, Secretary
Department of Health and Social Services
Herman M. Holloway, Sr. Campus
1901 N. DuPont Highway – Main Building
New Castle, Delaware 19720

To Mr. Wagner and Mr. Meconi:

We have performed the procedures listed below, which were agreed to by the Office of Auditor of Accounts and the Department of Health and Social Services. The procedures were performed solely to assist the specified parties in determining the effectiveness of internal controls and compliance with State laws and regulations in regard to investing and accounting for Patients' Trust Funds for the year ended June 30, 2007. Management of the Department of Health and Social Services is responsible for internal control and compliance with State laws and regulations over accounting for Patients' Trust Funds, and management of the Office of the State Treasurer is responsible for internal control and compliance with State laws and regulations over investing of the Patients' Trust Funds. This agreed-upon procedures engagement was conducted in accordance with *Government Auditing Standards*, issued by the Controller General of the United States, and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures attached either for the purpose for which this report has been requested or for any other purpose.

Auditor of Accounts and Secretary of
Department of Health and Social Services

The procedures performed include:

A. Patients' Trust Fund Records at Office of State Treasurer

1. Confirm by inspection of investment managers' statements, that the Patients' Trust Funds were deposited in interest-bearing bank or savings accounts. Corroborate through inquiry and inspection of records if all interest earned on Patients' Trust Fund accounts were used in accordance with 16 Del. D., Sect. 6004.

Results: We obtained investment manager statements for the five investment accounts, which are managed by four investment managers: JP Morgan Investments, Evergreen (Wachovia), Bank of New York, and Wilmington Trust Company. After examining statements from the investment managers, we determined that the accounts were interest bearing. The custodian service for the State's Investment Managers is performed by the Bank of New York Mellon Corporation. The Office of the State Treasurer invests the funds on deposit in various appropriation codes in these investment accounts. The interest earned on these funds is calculated based upon a blended interest rate calculation, and total interest (net of investment fees) is allocated to all special funds and used in accordance with 16 Del. D., Sect. 6004.

Findings and Conclusions:

Office of State Treasurer – no findings noted.
Delaware Hospital for the Chronically Ill – no findings noted.
Governor Bacon Health Center – no findings noted.
Emily P. Bissell Hospital – no findings noted.
Stockley Center – no findings noted.
Division of Developmental Disabilities Services – no findings noted.
Delaware Psychiatric Center – no findings noted.

Auditor of Accounts and Secretary of
Department of Health and Social Services

2. Confirm through inquiry and inspection of records, if all interest earned on Patients' Trust Funds were promptly and properly allocated to Patients' Trust Fund subsidiary accounts.

Results: We obtained a copy of the account list statement for special funds from the Office of the State Treasurer. This account list is used to allocate interest to all of the special funds which include the Patients' Trust Funds. We recalculated the interest allocated to the Patients' Trust Funds. The Office of the State Treasurer calculates a blended interest rate by the 15th of the month, subsequent to when the interest is earned, and allocates interest to the special funds based on this rate. This calculation and allocation total is posted to the Delaware Financial Management System (DFMS) via a cash receipt (CR) document and is then forwarded to the department heads of the special funds as notification that interest has been posted in DFMS and is ready for their allocation to subsidiary accounts, including the Patients' Trust Fund accounts. We inspected the special fund interest allocation CR documents for the interest allocated to the special funds and were able to identify that the Office of the State Treasurer was using the average daily balance for appropriation code 8100 from DFMS to calculate the amount of interest allocated to the various Patients' Trust Funds. All interest was promptly and properly allocated to the subsidiary accounts, except as noted below.

Findings and Conclusions:

Office of State Treasurer – no findings noted.
Delaware Hospital for the Chronically Ill – no findings noted.
Governor Bacon Health Center – no findings noted.
Emily P. Bissell Hospital – no findings noted.
Stockley Center – no findings noted.
Division of Developmental Disabilities Services – no findings noted.
Delaware Psychiatric Center – see appendix G for findings noted.

3. Agree the total of individual Patients' Trust Fund subsidiary account balances with the total amount of Patients' Trust Funds on deposit with the State Treasurer's Office and investment managers as of June 30.

Results: The Patients' Trust Fund appropriations are not invested separately with the Office of the State Treasurer. The Patients' Trust Funds are commingled with other special funds and general funds. We confirmed with the Office of the State Treasurer the balance of the Patients' Trust Fund as of June 30, 2007.

Auditor of Accounts and Secretary of
Department of Health and Social Services

Findings and Conclusions:

Office of State Treasurer – no findings noted.
Delaware Hospital for the Chronically Ill – no findings noted.
Governor Bacon Health Center – no findings noted.
Emily P. Bissell Hospital – no findings noted.
Stockley Center – no findings noted.
Division of Developmental Disabilities Services – no findings noted.
Delaware Psychiatric Center – no findings noted.

B. Patients' Trust Fund Records at each location

1. Agree the total of individual Patients' Trust Fund subsidiary account balances with the total amount of Patients' Trust Funds per the Delaware Financial Management System (DFMS) as of June 30.

Results: We agreed the total of the Patients' Trust Fund subsidiary account balances with the total amount of the Patients' Trust Funds at each location. DHSS' procedures require that the Patients' Trust Funds are reconciled to DFMS on a monthly basis. We reviewed the June 30, 2007 reconciliations which were completed and included known valid reconciling items, except as noted below.

Findings and conclusions:

Office of State Treasurer – no findings noted.
Delaware Hospital for the Chronically Ill – no findings noted.
Governor Bacon Health Center – no findings noted.
Emily P. Bissell Hospital – no findings noted.
Stockley Center – no findings noted.
Division of Developmental Disabilities Services – no findings noted.
Delaware Psychiatric Center – See appendix G for findings noted.

Auditor of Accounts and Secretary of
Department of Health and Social Services

2. For 10% of cash receipt transactions processed during the fiscal year, perform detail tests to determine if Patients' Trust Fund receipts were promptly deposited, properly recorded, and accurately credited to the associated Patients' Trust Fund subsidiary account in a timely manner.

Results: For the fiscal year ended June 30, 2007, we selected 10% cash receipt transactions processed through DFMS. In addition, to verify that transactions were properly processed in both systems, we selected an additional five receipt transactions for various months from the ADL or PACT system at each location. We performed detailed tests and determined that the receipts were promptly deposited in accordance with DHSS' policies and procedures, properly recorded in DFMS and accurately credited to the associated Patients' Trust Fund subsidiary account in a timely manner, except as noted below.

Findings and conclusions:

Office of State Treasurer – no findings noted.
Delaware Hospital for the Chronically Ill – no findings noted.
Governor Bacon Health Center – no findings noted.
Emily P. Bissell Hospital – no findings noted.
Stockley Center – no findings noted.
Division of Developmental Disabilities Services – no findings noted.
Delaware Psychiatric Center – See appendix G for findings noted.

3. For 10% of cash disbursement transactions processed during the fiscal year, performed detail tests to determine if Patients' Trust Funds were properly expended in accordance with the purpose for which the funds were received.

Results: For the fiscal year ended June 30, 2007, we selected 10% of cash disbursement transactions processed through DFMS. In addition, to verify that transactions were properly processed in both systems, we selected an additional five disbursement transactions for various months from the ADL or PACT system at each location. We performed detail tests and determined that funds were properly expended in accordance with the purpose for which funds were received except as noted below.

Auditor of Accounts and Secretary of
Department of Health and Social Services

Findings and conclusions:

Office of State Treasurer – no findings noted.
Delaware Hospital for the Chronically Ill – no findings noted.
Governor Bacon Health Center – no findings noted.
Emily P. Bissell Hospital – no findings noted.
Stockley Center – no findings noted.
Division of Developmental Disabilities Services – no findings noted.
Delaware Psychiatric Center – See appendix G for findings noted.

4. For 10% of patients discharged or deceased during the fiscal year, confirm through inquiry and inspection of records that the associated Patients' Trust Fund balances were properly disposed of in a timely manner upon the patient's discharge or death.

Results: For the fiscal year ended June 30, 2007, we selected 10% of patients who were either discharged or expired during the year. We inspected records associated with these Patients' Trust Funds and determined that the funds were disposed of in a timely manner upon the patient's discharge or death except as noted below.

Findings and conclusions:

Office of State Treasurer – no findings noted.
Delaware Hospital for the Chronically Ill – see appendix B for finding noted.
Governor Bacon Health Center – no findings noted.
Emily P. Bissell Hospital – no findings noted.
Stockley Center – no findings noted.
Division of Developmental Disabilities Services – see appendix F for findings noted.
Delaware Psychiatric Center – See appendix G for findings noted.

Auditor of Accounts and Secretary of
Department of Health and Social Services

Our findings are included in the attachments to this report and should be read in connection with this report.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the effectiveness of internal controls and compliance with State laws and regulations regarding the investing and accounting for Patients' Trust Funds. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Office of Auditor of Accounts and the Department of Health and Social Services and is not intended to be, and should not be, used by anyone other than those specified parties. However, under 29 Del. C., §10002(d), this report is public record and its distribution is not limited. This report, as required by Delaware statute, was provided to the Office of the Governor, Office of the Controller General, Office of the Attorney General, Office of Management and Budget and the Department of Finance.

Wheeler, Wolfenden & Duran, PA

Wilmington, Delaware
February 1, 2008

Exhibit A – Office of the State Treasurer

No findings noted.

Exhibit B – Delaware Hospital for the Chronically Ill

Delaware Hospital for the Chronically Ill (DHCI)

Patients' Trust Fund Records at each location

B-4. *Procedure:* For 10% of patients discharged or deceased during the fiscal year, confirm through inquiry and inspection of records that the associated Patients' Trust Fund balances were properly disposed of in a timely manner upon the patient's discharge or death.

Criteria: Upon a patient's discharge or death, all related funds on deposit with the State of such Patient should be properly disposed of in a timely manner.

Condition: For the fiscal year ended June 30, 2007, DHCI had 83 patients who were either discharged or expired during the year. We selected 10% or eight random patients for testing. We inspected records associated with these Patients' Trust Funds and determined that the funds were disposed of in a timely manner upon the patient's discharge or death with one exception.

Cause: We noticed that one disbursement selected for testing in procedure B-3 was on behalf of a deceased patient. This Patients' Trust Fund was in arrears by \$26.30 due to untimely posting of activity to his account.

Effect: A patient had expired during April of 2002, and had disbursements posted to his Patient's Trust Fund account subsequent to this date for prior purchases that resulted in an overdraw of his patients' trust fund. DHCI funded this negative balance with a personal funds donation.

Recommendations: DHCI should implement procedures for more timely reconciliation of reconcile patients' trust fund accounts when death of a patient or discharge of a patient occurs.

Auditee's Response: DHCI has enhanced the follow up/review process on closed accounts. All expired client accounts will be reviewed on a quarterly basis.

Exhibit C – Governor Bacon Health Center

No findings noted.

Exhibit D – Emily P. Bissell Hospital

No findings noted.

Exhibit E – Stockley Center

No findings noted.

Exhibit F – Division of Developmental Disabilities Services

Division of Developmental Disabilities Services (DDDS)

Patients' Trust Fund Records at DDDS

B-4. *Procedure:* For 10% of patients discharged or deceased during the fiscal year, confirm through inquiry and inspection of records that the associated Patients' Trust Fund balances were properly disposed of in a timely manner upon the patient's discharge or death.

Criteria: Upon a patients discharge or death, all related funds on deposit with the State of such Patient should be properly disposed of in a timely manner.

Condition: For the fiscal year ended June 30, 2007, DDDS had eight patients' who were either discharged or expired during the year. We selected 10% or 1 random patient for testing. We inspected records associated with this patient and determined that the funds were not disposed of in a timely manner upon the patient's discharge or death.

Cause: The disposal of the patient's trust fund balance in the PACT system was not completed until November 2007. This patient expired on September 2, 2006.

Effect: The patient's case manager delayed in notifying DDDS of the death of the patient and, therefore, the patient's room, board and spending allowance were paid for the month of November 2006. DDDS pays most of the patient's room and board monthly via EFT payments due to the volume of transactions processed by DDDS. It took DDDS ten months to obtain a refund for the patient's room, board and spending allowance for November 2006. DDDS allocated interest for the third quarter of 2006 and then paid out the patient's trust fund.

Recommendations: DDDS should review their policies and procedures regarding notification of death or discharge and require case managers to notify DDDS within 24 to 48 hours of a change in a patient status. All EFT transactions associated with a patient who has died or been discharged should be terminated immediately to avoid reimbursement issues.

Auditee's Response: DDDS has a procedure in place that requires the case manager to complete a Change of Status form within 1 working day of a death or discharge of a patient. Re-education of all case managers will take place.

Exhibit G – Delaware Psychiatric Center

Delaware Psychiatric Center (DPC)

Patients' Trust Fund Records at Office of State Treasurer

A-2. *Procedure:* Confirm through inquiry and inspection of records if all interest earned on Patients' Trust Funds were promptly and properly allocated to Patients' Trust Fund subsidiary accounts.

Criteria: Title 16 Del Code Section 6004 requires "... income from the deposits earned shall be distributed to the individual patient accounts on a monthly basis."

Condition: We obtained a copy of the account list statement for special funds from the Office of the State Treasurer. This account list is used to allocate interest to all of the special funds which includes the Patients' Trust Funds. We recalculated the interest allocated to the Patients' Trust Funds. The Office of the State Treasurer calculates a blended interest rate by the 15th of the month, subsequent to when the interest is earned, and allocates interest to the special funds based on this rate. This calculation and allocation total is posted to the Delaware Financial Management System (DFMS) via a cash receipt (CR) document and is then forwarded to the department heads of the special funds as notification that interest has been posted in DFMS and is ready to be allocated to subsidiary accounts, including the Patients' Trust Fund accounts.

Cause: DPC was unable to locate the e-mail interest posting notifications for June 2006, July 2006, August 2006 and November 2006 from DHSS. DPC's policy is to post interest to the Patients' Trust Fund subsidiary ledger within five days of this e-mail notification.

Also, for the months of September and October 2006 an incorrect amount of interest was posted to the Patients' Trust Fund accounts. A larger amount of interest was credited to the Patients' Trust Fund accounts than was allocated to DPC.

Effect: We were unable to determine if interest was promptly posted to the Patients' Trust Fund subsidiary ledgers for these months.

Also, the table below summarizes the differences we noted between the amount of interest per DFMS and ADL:

Month	Interest per DFMS	ADL Interest Posted	Variance
September 2006	\$ 2,446.00	\$ 2,984.00	\$ 538.00
October 2006	\$ 2,291.00	\$ 2,839.00	\$ 548.00

Recommendations: DPC should maintain hard copies of all e-mail notifications used to post the interest allocation and ensure that they adhere to the policy of posting interest to the ADL system within five business days of such notification. DPC should also review the amounts posted to the Patients' Trust Funds to ensure that the proper amount is used. If an error occurs in the posting of interest, a correcting entry should be made before the end of the current month so that future allocations and payouts are not affected.

Auditee's Response: DPC will ensure that hard copies of all email notifications used to post the interest allocation are retained in order to validate timely posting. In accordance with DPC policy, all interest posted in DFMS by The Office of the State Treasurer is posted to individual ADL patient accounts by the Patient Benefit clerk within 5 business days of such notification. DPC has corrected the incorrect posting of interest noted in the table. The ADL posting will be reviewed for accuracy by the Financial Determination Administrator before the end of each month, and will be included on the Monthly Certification of Internal Controls by the Senior Fiscal Administrative Officer on the following month report.

Patients' Trust Fund Records at DPC

B-1. *Procedure:* Agree the total of the Patients' Trust Fund subsidiary account balances with the total amount of Patients' Trust Funds per the Delaware Financial Management System (DFMS) as of June 30.

Criteria: The balance on hand in the Patients' Trust Fund subsidiary accounts should agree to the total amount of Patients' Trust Funds in DFMS.

Condition: We agreed the total of the Patients' Trust Fund subsidiary account balances with the total amount of the Patients' Trust Funds per DFMS. DPC's procedures are intended to reconcile the Patients' Trust Funds to DFMS on a monthly basis.

Cause: The June 2007 reconciliation was completed; however, it was noted that there are numerous unidentified reconciling items.

Effect: The reconciliation included adjustments for the following unidentified items:

DFMS Adjustments:

\$733.32 in "permanent difference – postage not recorded in DFMS".
\$487.39 in "uncorrected differences" from June 2005 – November 2006.

Effect (continued):

ADL Adjustments:

\$6,437.56 in "prior period adjustments" – unidentified.

Recommendations: DPC should designate a person to review the DFMS/ADL monthly reconciliation and research the reconciling items in a timely manner. As daily batches are posted to ADL and DFMS, reports should be run from both systems, and differences should be identified and corrected immediately. DPC should also develop a procedure to clear reconciling items in a timely manner.

Auditee's Response: DPC Financial Determination Administrator will review the monthly DFMS/ADL reconciliation, and will research and resolve all reconciling items. All reconciling entries will be cleared within the following month. DFMS reports of Patient Trust activity are printed by week, and are reviewed by the Financial Determination Administrator to ensure that ADL transactions match DFMS transactions. Status of each reconciling item will be determined and resolved. A procedure to clear reconciling items timely has been established.

B-2. *Procedure:* For 10% of cash receipt transactions processed during the fiscal year, perform detail tests to determine if Patients' Trust Fund receipts were promptly deposited, properly recorded, and accurately credited to the associated Patients' Trust Fund subsidiary account in a timely manner.

Criteria: Patients' Trust Fund receipts should be promptly deposited, properly recorded, and accurately credited to the associated Patients' Trust Fund subsidiary account in a timely manner.

Condition: For the fiscal year ended June 30, 2007, DPC had 279 separate cash receipt transactions processed through DFMS. We selected 10% or 28 random receipt transactions for testing. In addition, to verify that transactions were properly processed in both systems, we selected an additional five receipt transactions for the month of September 2006 from the ADL system. We performed detailed tests and determined that receipts were promptly deposited in accordance with DPC's policies and procedures, properly recorded in DFMS and accurately credited to the associated Patient's Trust Fund subsidiary account in a timely manner, with the exception of the following.

Cause: DPC operates a cash office for the convenience of their patients. The cash office maintains a "petty cash account" so that patients can request disbursement from their patient trust fund account or make deposits to their account. At the end of each day, the net activity for the day of patients' trust receipts and disbursements, along with the remaining cash from the advance, is summarized and deposited to the local bank account. The CR transactions that we selected were mainly for the recording of the net activity of the day from the cash office. Also, when using DFMS to select CR transactions, the CR, with the exception of interest, contains both receipts and disbursements of Patients' Trust Funds.

Effect: During our review of the cash receipt transactions, we noted one instance where the financial request form was not signed by the patient authorizing the withdrawal from the patient trust fund. Additionally, this same form was not approved by the social worker, physician, DPC Industries Director or Assistant Director. It was approved by the Patient Benefit Clerk. This is against DPC's policies and procedures since it is a violation of proper segregation of duties. The Patient Benefit Clerk is responsible for verifying that the patient has available funds in the trust fund for withdraw and should never be the individual responsible for approving a patient's withdrawal. This particular transaction was overall immaterial (\$ 00.04) and was due to discharge of the patient. However, it is not a good procedure to follow.

Recommendations: DPC should communicate with staff members and enforce the policy regarding individuals who are authorized to approve withdrawal requests from Patients' Trust Funds.

Auditee's Response: Policies and procedures regarding approval of the withdrawal of funds from Patient Trust accounts are documented in DPC policy RI10. The requirements of this policy will be reviewed regularly with Business Office staff, Social Services staff, and other staff involved with interacting with Patient Trust accounts. Segregation of duties will be ensured, and transactions will be monitored by the Senior Fiscal Administrator Officer.

- B-3. *Procedure:* For 10% of cash disbursement transactions processed during the fiscal year, performed detail tests to determine if Patients' Trust Funds were properly expended in accordance with the purpose for which the funds were received.

Criteria: Patients' Trust Funds should be properly expended in accordance with the purpose for which the funds were received.

Condition: For the fiscal year ended June 30, 2007, DPC had 632 separate cash disbursement transactions processed through DFMS. We selected 10% or 64 random disbursement transactions for testing. In addition, to verify that transactions were properly processed in both systems, we selected an additional 5 disbursement transactions for the month of September 2006 from the ADL system.

Cause: In performing our procedures, we discovered that DPC was not printing out batch detail posting reports from the ADL system when activity was posted to the Patient's Trust Fund subsidiary ledger.

Two of the items that were selected for test work related to posting of funds to patient trust fund accounts from the donation account for indigent care for the months of July 2006 and January 2007. Each item contained multiple postings to the ADL system and affected several Patient Trust Fund accounts.

One of the items selected for test work could not be located by DPC staff. The original PV document had been pulled for other auditors recently and was not yet filed back in to the patient's trust fund file.

Effect: This caused delays in performing our test work as information had to be reprinted from the ADL system.

In both instances, the amounts posted to the ADL system were different than the amounts that were posted in DFMS through an IV transaction.

We were unable to verify if the charge was properly posted to the patient's account and that the correct amount was disbursed.

Recommendations: We recommended that DPC print ADL batch posting reports when batches are entered and compare the total to the DFMS transaction reports to be sure that all items are properly recorded. This will also aid in the reconciliation process between DFMS and ADL. Original documentation should be filed in a timely fashion after the information is requested.

Auditee's Response: All Patient Trust transactions posted to DFMS are first posted to individual patient accounts in ADL. An ADL batch posting report will be printed when batches are entered, and will be used to ensure that the transactions match the DFMS transaction reports. A copy of the ADL batch posting will accompany all OMS documents prior to uploading to DFMS. All fiscal documents posted to Patient Trust are reviewed by the Financial Determination Administrator prior to fiscal approval and input to DFMS. The reconciliation will be reported on the Monthly Certification of Internal Controls by the Senior Fiscal Administrator Officer.

B-4. *Procedure:* For 10% of patients discharged or deceased during the fiscal year, confirm through inquiry and inspection of records that the associated Patients' Trust Fund balances were properly disposed of in a timely manner upon the patient's discharge or death.

Criteria: Upon a patients discharge or death, all related funds on deposit with the State of such Patient should be properly disposed of in a timely manner.

Condition: For the fiscal year ended June 30, 2007, DPC had 268 patients who were either discharged or expired during the year. We selected 10% or 27 random patients to test. We inspected records associated with these patients' trust funds and determined that the funds were disposed of in a timely manner upon the patient's discharge or death except for the following.

Cause: There were a total of four transactions we selected which had balances remaining in the Patients' Trust Fund account after the "final" disbursements were made to zero out balances.

Effect: Three of the four transactions were related to interest which was posted to the subsidiary account based upon the balance that had been in the account prior to the "final" disbursement, and amounted to \$29.83 in total. The fourth transaction created a negative balance in a patients' trust fund account when medical bills were posted to the patient's trust fund after the patient had been discharged. This patients' trust fund balance remains at a negative balance of \$756.97.

Recommendations: DPC should develop and implement policies and procedures to ensure that all activities on patients' trust funds are timely posted to subsidiary accounts and coordinate the discharge of patients with their social worker to ensure that all receipts/disbursements are posted to their account prior to final distribution.

Auditee's Response: All Patient Trust transactions posted to DFMS will be first posted to the individual patient account in ADL to verify that adequate funds are available. Any bill received after the patient has been discharged from the hospital will be returned to the provider for rebilling to the patient at the patient's discharge address. DPC will develop and enforce a policy for Trust Fund balances to ensure timely disposition of interest accrued or other activity after discharge or death of any patient.

Distribution of Report

Copies of this report have been distributed to the following public officials:

Executive Branch

The Honorable Ruth Ann Minner, Governor, State of Delaware
The Honorable Richard S. Cordrey, Secretary, Department of Finance
The Honorable Jennifer W. Davis, Director, Office of Management and Budget
Ms. Trisha Neely, Director, Division of Accounting, Department of Finance

Legislative Branch

The Honorable Russell T. Larson, Controller General, Office of Controller General

Other Elective Offices

The Honorable Joseph R. Biden, III, Attorney General, Office of the Attorney General
The Honorable Jack Markell, Treasurer, State Treasurer's Office
The Honorable R. Thomas Wagner, Jr., Auditor of Accounts

Other

The Honorable Vincent P. Meconi, Secretary, Department of Health and Social Services
Ms. Valencia L. Beaty, Director, Division of Management Services, Department of Health and Social Services
Ms. Melody Lasana, Controller, Division of Management Services, Department of Health and Social Services
Ms. Renata J. Henry, Director, Division of Substance Abuse and Mental Health, Department of Health and Social Services
Mr. Gus Rivera, Director, Division of Public Health, Department of Health and Social Services
Ms. Marianne Smith, Director, Division of Developmental Disability Services, Department of Health and Social Services